



Property Tax Information

City of Boston Assessing Department • Fiscal Year 2015

Martin J. Walsh, Mayor

Ronald W. Rakow, Commissioner

Important Dates

February 2, 2015

- Fiscal Year 2015 3rd quarter taxes due.
- Abatement filing deadline for real property, personal property, and exempt property.

Late March 2015

- Fiscal Year 2015 4th quarter tax bill issued.

April 1, 2015

- Residential exemption filing deadline.
- Personal exemption filing deadline.

May 1, 2015

- Fiscal Year 2015 4th quarter taxes are due.

More Information

- Fiscal Year 2015 assessments and tax rates appear on your 3rd quarter tax bill.
- Mail your tax payments to: City of Boston Real Estate, P. O. Box 55808, Boston, MA 02205-5808.
- For prior fiscal year tax balances and payments, contact the Collector's office at (617) 635-4131 or 635-4132.
- If you have a mortgage escrow account, forward your tax bill to the bank or mortgage company to ensure timely payment of taxes.

Property Tax Outlook for Fiscal Year 2015

In Fiscal Year 2015, assessments are based on an effective date of January 1, 2014, with sales on or before this date - comparable in location, style, age, size, and condition - forming the basis of assessments. Property assessments generally reflect a rising real estate market with most neighborhoods exhibiting greater levels of appreciation compared to the prior year. These market effects will be reflected in the new assessments.

Residential & Personal Exemptions May Lower Your Tax Bill

Taxpayers who owned and occupied their property as the principal residence on January 1, 2014 may be eligible for the residential exemption. In Fiscal Year 2015, qualified homeowners can expect to save \$1,879.53 on their tax bill.

The principal residence is the address from which you file your state income tax return. Your Social Security number will be required to verify your residency information with the state and will be kept strictly confidential.

In addition, homeowners who are Elderly, Blind, Surviving Spouses or Minor Children of Deceased Parents, or Veterans may qualify for a personal exemption.

Each exemption has eligibility requirements (e.g. age, income restrictions). You may not receive more than one personal exemption. If you qualify for two or more exemptions, you will receive the exemption that saves you the most money. For more information on exemptions, see reverse side.

Taxpayer Referral & Assistance Center (TRAC) (617) 635-4287 • www.cityofboston.gov/assessing

Contact TRAC for questions about the following:

- Property taxes
- Residential exemption
- Elderly and other personal exemptions
- Duplicate tax bills
- Current motor vehicle excise tax
- Current boat excise tax
- Current tax bill balances and payments

The TRAC office is located on the mezzanine level of City Hall and is open weekdays from 9AM - 5PM or online at www.cityofboston.gov/assessing.

Fiscal Year 2015 Tax Rates

Residential

\$12.11

per \$1,000 of value

Commercial, Industrial, Personal Property

\$29.52

per \$1,000 of value

Tax Deferral for Elderly

Rising expenses may make it difficult for elderly taxpayers (65 and older) to continue owning their home. The tax deferral program allows seniors to defer all or a portion of their property tax bill at an interest rate of 4% until the property is transferred to a new owner.

For Fiscal Year 2015, the qualifying income limit is \$56,000.

National Guard Exemption Program

Last year, the City of Boston renewed the National Guard Exemption program for an additional two (2) years to provide tax relief to those homeowners in the National Guard or Military Reserve serving overseas during the fiscal year.

Qualified applicants will be eligible for a 100% reduction in real estate taxes for the given year.

Frequently Asked Questions

How do market conditions affect my assessment?

For Fiscal Year 2015, state law requires that all property be assessed at its full market value. Your assessment is based upon the sale of properties - on or before January 1, 2014 - which are comparable in location, style, age, and condition.

I purchased my property in calendar year 2014. When do I qualify for a residential exemption?

For Fiscal Year 2015, you must have owned and occupied the property on January 1, 2014 to qualify for the exemption. If you acquired the property after January 1, 2014, you may be eligible in Fiscal Year 2016.

Residential Exemption Eligibility	
Calendar Year	Fiscal Year Eligible
2013	2015
2014	2016
2015	2017

I'm a new owner, why doesn't my name appear on my tax bill?

For the current Fiscal Year 2015, state law requires the Collector's office to send tax bills to the owner of record as of the January 1, 2014 assessment date. Ownership changes made after that date will be reflected on tax bills in Fiscal Year 2016.

Upon request, the Assessing Department will mail tax bills in care of the new owner. You can obtain a copy of your tax bill by calling the Taxpayer Referral & Assistance Center at (617) 635-4287.

Doesn't Proposition 2½ limit my property taxes?

Proposition 2½ limits the increase in the overall levy to an amount no greater than 2.5% above the prior year levy amount. However, the provisions of Proposition 2½ apply to the **overall levy**, not to an individual tax bill.

How may I obtain an application for a personal or residential exemption?

Exemption applications can be obtained by calling the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287, visiting the Assessing Department, Room 301, Boston City Hall or online by accessing the Assessing Department website at www.cityofboston.gov/assessing/search.

The filing deadline for exemptions is April 1, 2015. For more information, visit www.cityofboston.gov/assessing. Go to Frequently Asked Questions.

How can I determine if I am receiving an exemption?

Check your tax bill. If an amount appears to the right of the box marked "Residential Exemption" or "Personal Exemption," then you are receiving the respective exemption.

What is an abatement and how do I file?

An abatement is a reduction of your real estate tax through review and correction of the property's assessed value. The abatement process is, by law, a taxpayer's recourse when he/she believes their property is over-assessed, disproportionately assessed, improperly classified, or exempt from taxation. Abatement applications may generally be filed by the person to whom the property taxes have been assessed or the owner of the property after January 1, 2015.

The deadline to file an abatement application is February 2, 2015. The taxes due on the property must be paid by February 2 even if the abatement decision is pending. Taxpayers may obtain abatement forms from the Assessing Department, Room 301, City Hall, Monday through Friday or online at www.cityofboston.gov/assessing/search.

Follow the instructions on the right of the Property Search Input screen.

What must I do to comply with motor vehicle registration law?

If you are a Massachusetts resident, you must register your vehicle with the state. By law, you are a Massachusetts resident if you receive a local property tax exemption, file a state resident income tax return, receive a rental deduction, register to vote in Massachusetts, enroll your dependents in a local public school, pay resident tuition for them at a state college or university, receive public assistance from the state, declare mortgaged or insured property located here as your principal residence, or obtain any employment, benefit or privilege by claiming MA residency. You may be fined up to \$1,000 per year for illegally registering your vehicle in another state or misrepresenting the location where the vehicle is garaged. You may also be subject to assessment for unpaid taxes with penalties and interest.

THIS IS AN IMPORTANT NOTICE. PLEASE HAVE IT TRANSLATED.

Questa è una gara molto importante. Vi preghiamo di fare la traduzione.

Este es un aviso importante. Sírvase mandarlo a traducir. Ce message est important. Veuillez faire traduire.

Đây là một bản thông cáo quan trọng. Xin vui lòng thông dịch lại bản thông cáo này.

重要文件，請翻譯成中文。

Este é um aviso importante. Por favor providencie a tradução deste aviso.

Es è un avizu importanti. Di favor, manda traduzil.

Sa se yon avètisman enpòtan. Tradui li silvouplè.

Это очень важное сообщение. Пожалуйста, найдите переводчика.

رسالة مهمة. فضلك ترجمته.